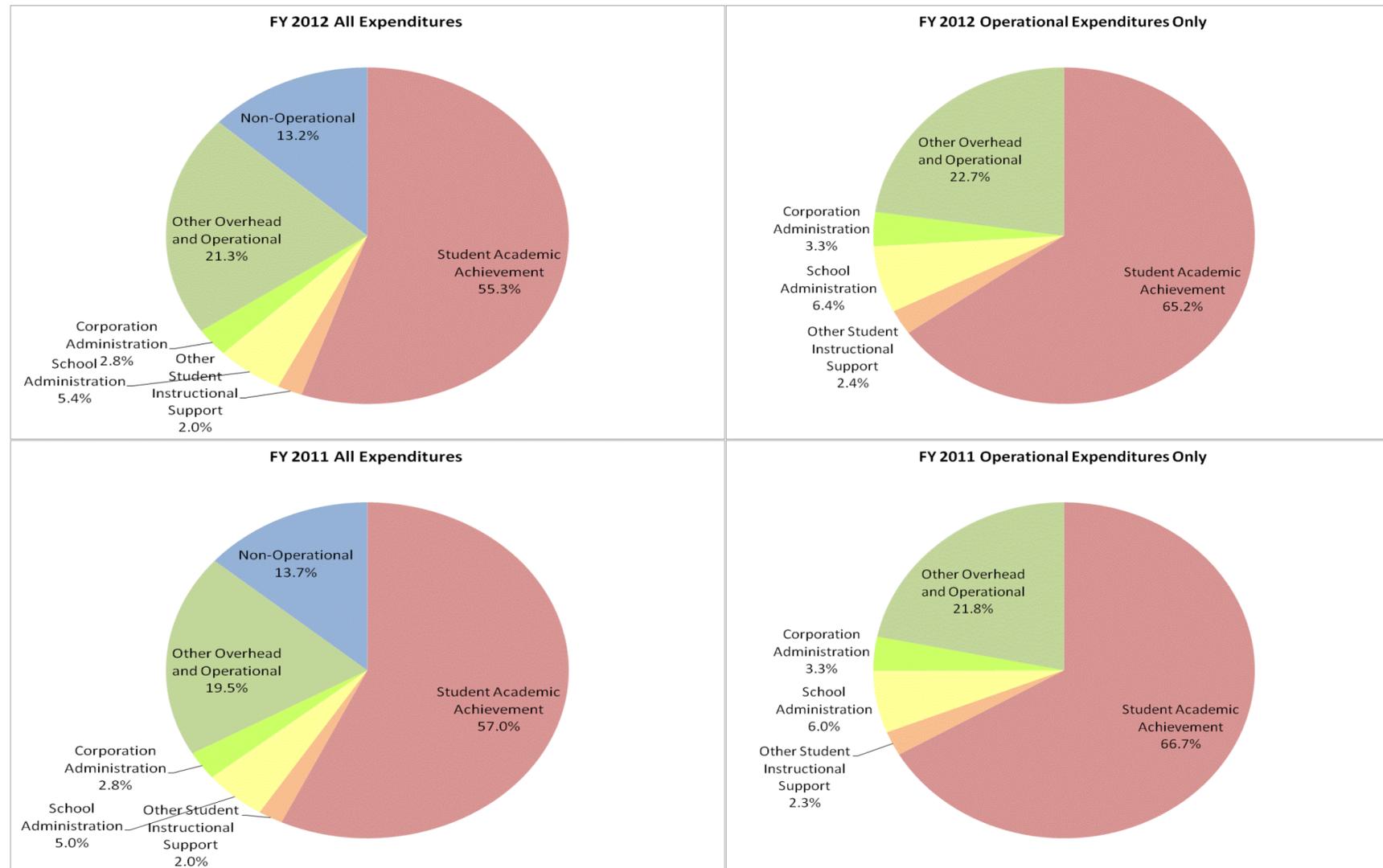


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Salem Community Schools (8205)

Salem Community Schools (8205)

| Student Instructional Category | FY06 % of Total | | FY09 % of Total | | FY11 % of Total | | FY12 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2006 | Exp | FY 2009 | Exp | FY 2011 | Exp | FY 2012 | Exp |
| Student Academic Achievement | \$9,932,117 | 54.8% | \$10,136,380 | 53.8% | \$11,038,998 | 57.0% | \$10,964,979 | 55.3% |
| Student Instructional Support | \$1,244,378 | 6.9% | \$1,379,195 | 7.3% | \$1,356,225 | 7.0% | \$1,464,970 | 7.4% |
| Overhead and Operational | \$3,954,194 | 21.8% | \$4,279,923 | 22.7% | \$4,307,922 | 22.3% | \$4,771,907 | 24.1% |
| Nonoperational | \$3,007,456 | 16.6% | \$3,051,519 | 16.2% | \$2,653,889 | 13.7% | \$2,620,209 | 13.2% |
| Grand Total | \$18,138,145 | | \$18,847,016 | | \$19,357,035 | | \$19,822,065 | |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY 2006 | FY 2009 | FY 2011 | FY 2012 |
|--|---------|---------|---------|---------|
| | 61.6% | 61.1% | 64.0% | 62.7% |



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Salem Community Schools (8205)**

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|---|--------------------|---------------------|---------------------|---------------------|--------------------------|--------------------------|--------------------------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$35,083 | \$0 | \$0 | \$0 | -100% | | |
| | 11100 Regular Programs; Elementary | \$3,020,398 | \$4,065,021 | \$4,280,261 | \$4,228,366 | 40% | 4% | -1% |
| | 11200 Regular Programs; Middle/Junior High | \$1,782,002 | \$1,971,800 | \$2,054,423 | \$1,934,186 | 9% | -2% | -6% |
| | 11300 Regular Programs; High School | \$1,604,093 | \$2,253,607 | \$2,377,084 | \$2,330,402 | 45% | 3% | -2% |
| | 11590 Other Vocational Education Programs | \$27,239 | \$0 | \$0 | \$0 | -100% | | |
| | 11630 Regular Programs; Alternative Education Programs; High School | \$114,182 | \$185,141 | \$86,218 | \$112,072 | -2% | -39% | 30% |
| | 11910 Other Regular Programs; Competency Testing | \$4,906 | \$0 | \$0 | \$0 | -100% | | |
| | 12110 Gifted And Talented; Gifted and Talented | \$10,716 | \$28,720 | \$24,757 | \$43,237 | 303% | 51% | 75% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$31,130 | \$905 | \$1,229 | \$4,821 | -85% | 433% | 292% |
| | 12350 Physical Impairment; Homebound | \$4,765 | \$0 | \$646 | \$0 | -100% | | -100% |
| | 12510 Culturally Different; Communication Disorders | \$0 | \$0 | \$0 | \$287 | | | |
| | 12520 Culturally Different; Compensatory | \$14,935 | \$19,085 | \$0 | \$0 | -100% | -100% | |
| | 12610 Learning Disability | \$0 | \$0 | \$893 | \$120 | | | -87% |
| | 12710 Equal Opportunity At Risk | \$133,657 | \$139,842 | \$142,797 | \$144,947 | 8% | 4% | 2% |
| | 12900 Other Special Programs | \$3,770 | \$4,395 | \$290,845 | \$214,216 | > 500% | > 500% | -26% |
| | 14100 Summer School Programs; Elementary | \$1,677 | \$12,494 | \$6,139 | \$2,117 | 26% | -83% | -66% |
| | 14200 Summer School Programs; Middle/Junior High School | \$13,539 | \$757 | \$1,212 | \$0 | -100% | -100% | -100% |
| | 14300 Summer School Programs; High School | \$7,418 | \$0 | \$0 | \$5,767 | -22% | | |
| | 16100 Remediation Testing | \$38,880 | \$59,803 | \$48,133 | \$56,274 | 45% | -6% | 17% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat | \$207,256 | \$213,585 | \$129,794 | \$131,463 | -37% | -38% | 1% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia | \$691,832 | \$586,732 | \$964,022 | \$1,064,130 | 54% | 81% | 10% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$101,098 | \$62,913 | \$22,925 | \$16,328 | -84% | -74% | -29% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$0 | \$0 | \$0 | \$734 | | | |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$664 | \$0 | \$0 | \$0 | -100% | | |
| | 22220 Library/Media Services; School Library | \$258,863 | \$219,920 | \$226,189 | \$232,226 | -10% | 6% | 3% |
| | 22230 Library/Media Services; Audiovisual | \$18,441 | \$15,032 | \$11,361 | \$10,402 | -44% | -31% | -8% |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$2,105 | \$7,815 | \$0 | | -100% | -100% |
| | 22360 Instruction, Related Technology; Network Support | \$125,258 | \$159,898 | \$172,993 | \$196,929 | 57% | 23% | 14% |
| | 22900 Other Support Service, Instructional Staff | \$0 | \$0 | \$19,154 | \$22,725 | | | 19% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$187,243 | \$133,928 | \$169,246 | \$212,242 | 13% | 58% | 25% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$1,861 | \$638 | \$861 | \$990 | -47% | 55% | 15% |
| | 25590 Textbooks for Rent or Resale; Other Textbook Resale Services | \$0 | \$60 | \$0 | \$0 | | -100% | |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$412,681 | \$0 | \$0 | \$0 | | | |
| Student Academic Achievement Total | | \$8,853,587 | \$10,136,380 | \$11,038,998 | \$10,964,979 | 24% | 8% | -1% |
| Student Instructional Support | | | | | | | | |
| | 21120 Attendance and Social Work Services; Attendance Services | \$20,569 | \$21,783 | \$23,193 | \$23,529 | 14% | 8% | 1% |
| | 21130 Attendance and Social Work Services; Social Work Services | \$1,000 | \$0 | \$0 | \$0 | -100% | | |
| | 21220 Guidance Services; Counseling Services | \$218,284 | \$237,873 | \$248,625 | \$257,518 | 18% | 8% | 4% |
| | 21240 Guidance Services; Information Services | \$6,919 | \$9,781 | \$5,481 | \$7,468 | 8% | -24% | 36% |
| | 21290 Guidance Services; Other Guidance Services | \$33,817 | \$21,881 | \$98 | \$0 | -100% | -100% | -100% |
| | 21310 Health Services; Service Area Direction | \$0 | \$20,498 | \$0 | \$0 | | -100% | |
| | 21340 Health Services; Nurse Services | \$51,153 | \$63,434 | \$77,988 | \$75,662 | 48% | 19% | -3% |
| | 21810 Special Education Administration; Service Area Direction | \$0 | \$0 | \$293 | \$0 | | | -100% |
| | 21890 Special Education Administration; Other Special Education Administration | \$402 | \$0 | \$0 | \$0 | -100% | | |
| | 21910 Other Support Services, Students; Service Area Direction | \$0 | \$32,665 | \$25,976 | \$33,716 | | 3% | 30% |
| | 24100 Office of The Principal | \$743,929 | \$971,278 | \$974,571 | \$1,067,077 | 43% | 10% | 9% |
| Student Instructional Support Total | | \$1,076,073 | \$1,379,195 | \$1,356,225 | \$1,464,970 | 36% | 6% | 8% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$288 | \$1,218 | \$1,607 | \$196 | -32% | -84% | -88% |
| | 23150 Board of Education; Legal Services | \$8,287 | \$7,052 | \$12,147 | \$8,043 | -3% | 14% | -34% |
| | 23160 Board of Education; Promotion Expenses | \$2,094 | \$1,188 | \$818 | \$3,212 | 53% | 170% | 292% |
| | 23190 Board of Education; Other Governing Body Services | \$1,864 | \$3,047 | \$1,164 | \$2,856 | 53% | -6% | 145% |
| | 23210 Executive Administration; Office of The Superintendent | \$380,520 | \$564,807 | \$502,668 | \$516,662 | 36% | -9% | 3% |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Salem Community Schools (8205)**

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
| | 23230 Executive Administration; Staff Relations and Negotiations | \$256 | \$0 | \$0 | \$0 | -100% | | |
| | 25191 Other Fiscal Services; Refund of Revenue | \$1,992 | \$3,995 | \$850 | \$2,293 | 15% | -43% | 170% |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$0 | \$0 | \$901 | \$833 | | | -8% |
| | 25199 Other Fiscal Services; Other | \$0 | \$4,946 | \$0 | \$0 | | -100% | |
| | 25300 Printing, Publishing, and Duplicating Services | \$410 | \$145 | \$0 | \$499 | 22% | 244% | |
| | 25710 Personnel Services; Supervision of Personnel Services | \$40 | \$0 | \$0 | \$0 | -100% | | |
| | 25790 Personnel Services; Other Professional Services | \$0 | \$0 | \$13,050 | \$10,644 | | | -18% |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$0 | \$91,099 | -\$111,669 | \$230,034 | | 153% | |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,463,034 | \$1,734,661 | \$1,801,208 | \$1,461,152 | 0% | -16% | -19% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$122 | \$0 | \$0 | \$0 | -100% | | |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$264,972 | \$235,669 | \$270,036 | \$256,851 | -3% | 9% | -5% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$78,364 | \$116,909 | \$119,819 | \$179,163 | 129% | 53% | 50% |
| | 27010 Student Transportation; Service Area Direction | \$3,877 | \$72,264 | \$79,292 | \$81,060 | > 500% | 12% | 2% |
| | 27100 Student Transportation; Vehicle Operation | \$433,737 | \$501,358 | \$481,792 | \$549,266 | 27% | 10% | 14% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$124,734 | \$129,456 | \$162,718 | \$242,356 | 94% | 87% | 49% |
| | 27400 Student Transportation; Purchase of School Buses | \$222,230 | \$0 | \$91,432 | \$276,004 | 24% | | 202% |
| | 27500 Student Transportation; Insurance on Buses | \$14,840 | \$20,196 | \$21,841 | \$57,678 | 289% | 186% | 164% |
| | 27900 Student Transportation; Other Student Transportation Services | \$19,484 | \$76,660 | \$70,518 | \$81,081 | 316% | 6% | 15% |
| | 27910 Student Transportation; Bus Driver Training | \$2,267 | \$2,414 | \$1,853 | \$2,753 | 21% | 14% | 49% |
| | 31100 Food Services Operations; Service Area Direction | \$1,120 | \$1,652 | \$2,476 | \$1,895 | 69% | 15% | -23% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$291,989 | \$315,508 | \$396,615 | \$410,707 | 41% | 30% | 4% |
| | 31400 Food Services Operations; Food Purchases | \$325,721 | \$335,482 | \$345,486 | \$358,513 | 10% | 7% | 4% |
| | 31900 Other Food Services | \$55,152 | \$60,195 | \$41,300 | \$38,156 | -31% | -37% | -8% |
| Overhead and Operational Total | | \$3,697,392 | \$4,279,923 | \$4,307,922 | \$4,771,907 | 29% | 11% | 11% |
| Nonoperational | | | | | | | | |
| | 33990 Other Community Services; Other | \$388 | \$0 | \$209 | \$32 | -92% | | -85% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$53,194 | \$46,273 | \$45,692 | \$45,962 | -14% | -1% | 1% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$52,179 | \$45,514 | \$45,028 | \$58,180 | 12% | 28% | 29% |
| | 45100 Building Acquisition, Construction and Improvements | \$703,040 | \$620,302 | \$57,607 | \$62,215 | -91% | -90% | 8% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$35,799 | \$0 | \$274,660 | \$274,660 | > 500% | | 0% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$0 | \$26,140 | \$25,376 | | | -3% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$0 | \$0 | \$381 | \$0 | | | -100% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$151,691 | \$71,757 | \$115,336 | \$172,243 | 14% | 140% | 49% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$0 | \$0 | \$1,245 | \$0 | | | -100% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$105,000 | \$115,000 | \$125,000 | \$130,000 | 24% | 13% | 4% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$98,200 | \$86,534 | \$76,310 | \$70,417 | -28% | -19% | -8% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$109 | \$93,790 | \$0 | \$0 | -100% | -100% | |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$1,798,850 | \$1,575,675 | \$1,177,350 | \$1,115,000 | -38% | -29% | -5% |
| | 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$377,491 | \$693,721 | \$653,004 | | 73% | -6% |
| | 53200 Debt Services; Lease Rental; Equipment ; Principal | \$0 | \$15,050 | \$5,481 | \$4,623 | | -69% | -16% |
| | 53450 Debt Services; Lease Rental; Other ; Interest | \$0 | \$4,134 | \$9,729 | \$8,496 | | 106% | -13% |
| | 59100 Other Debt Services Obligations; Registrars Fee | \$9,000 | \$0 | \$0 | \$0 | -100% | | |
| Nonoperational Total | | \$3,007,449 | \$3,051,519 | \$2,653,889 | \$2,620,209 | -13% | -14% | -1% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$153,104 | \$0 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$704,993 | \$0 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$449,138 | \$0 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$368 | \$0 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$196,041 | \$0 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$1,503,644 | \$0 | \$0 | \$0 | | | |